

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 3615 of 1992

With

SPECIAL CIVIL APPLICATION NO. 3616 OF 1992

SPECIAL CIVIL APPLICATION NO. 3617 OF 1992

AND

SPECIAL CIVIL APPLICATION NO. 3618 OF 1992

For Approval and Signature:

Hon'ble MR.JUSTICE S.D.DAVE and

MR.JUSTICE R.K.ABICHANDANI

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1. Whether Reporters of Local Papers may be allowed to see the judgements?

2. To be referred to the Reporter or not?

3. Whether Their Lordships wish to see the fair copy of the judgement?

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?

5. Whether it is to be circulated to the Civil Judge?

(No. 1 to 5 NO)

GEEKAY INDUSTRIES

Versus

COMMISSIONER OF SALES TAX

Appearance:

MR KH KAJI for Petitioner in each of the Petitions
Mr. Prashant Desai,Ld. G.P. for Respondents in each
of the Petitions.

CORAM : MR.JUSTICE S.D.DAVE and

MR.JUSTICE R.K.ABICHANDANI

Date of decision: 04/12/97

COMMON ORAL JUDGEMENT

Per: S.D. Dave, J:-

Present orders shall govern the disposal of these four petitions.

In these petitions the petitioners, of course happen to be different. Any how the question in all the petitions is a common one, which falls for our consideration.

In each of the four petitions, the respective petitioner has suffered a notice under the relevant provisions of the Central Sales Tax (Gujrat) Rules, 1970. It appears that, after the service of the notice, the respective petitioner has already replied the notice. Any how, just thereafter the respective petitioner has preferred to approach this Court. The petitions have been admitted and rule in each of the matters have been given. Because of this, further proceedings in pursuance of the said notices have not been taken.

Upon hearing learned counsel Mr. Kaji for the petitioner, and ld. counsel Mr. Prashant Desai appearing on behalf of the Respondents, we prefer to dispose of these petitions by saying that, now it shall be open for the respective Petitioner to go before the authority, who has preferred to give them the above said notice. As we understand, the replies have been filed against said notices. We therefore clarify that, it shall be the liberty of the respective Petitioner to make or file a supplementary reply also, and to raise all the contentions which have been taken in the present proceedings, including the contention regarding the limitation. The authority issuing the notices, after hearing the petitioners shall take appropriate decision on the question raised in the notices. This should be done by the concerned authority as expeditiously as possible, after the receipt of the writ of the present orders.

Rule in each of the petitions shall stand discharged with these orders. Interim relief in each of the petitions shall stand vacated. No costs.

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